

The ABC Foundation

Scotland · Charity number SC046803

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-08-23
Register	View on the OSCR register

Contact

Address Seton Court Cottage
Whim Road
Gullane
East Lothian
EH31 2BD

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of public participation in sport', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We are a grant giving charity supporting varying causes as outlined in point one. This charity is family run,

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The SCIO will promote, advance and further its charitable purposes by operating as a 'grant giving' charity which will support financially and otherwise charities, community groups and others (such beneficiaries principally but not limited to be found in Scotland) which charitably further the purposes detailed at 7.2 and provide public benefit with a primary (but not exclusive) focus on (a) the provision of education for children, young people and adults from low income backgrounds, (b) the support of organisations which help children, young people and their families deal with a wide range of health related issues and (c) provision of sport, leisure and wellbeing programs that work with children and young people from low socio-economic backgrounds. 7.2 For the purposes of the 2005 Act the following charitable purposes are (i) particularly relevant and (ii) are the charitable purposes identified as applicable from section 7 of the 2005 Act:- 7.2.1 the advancement of education. 7.2.2 the advancement of health. 7.2.3 the advancement of public participation in sport. and 7.2.4 the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£70,309	£1,500	-	0
2024-08-31	£204,597	£60,300	-	0
2023-08-31	£202,179	£72,800	-	0
2022-08-31	£7,830	£36,370	-	0
2021-08-31	£7,830	£36,370	-	0
2020-08-31	£121,862	£28,068	-	0

The ABC Foundation

Scotland - Charity number SC046803

Accounts

THE ABC FOUNDATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST AUGUST 2025

The ABC Foundation
Seaton Court Cottage, Gullane, EH31 2BD

Scottish Charity No. SC046803

THE ABC FOUNDATION

CONTENTS

	<u>Page</u>
Trustees Report	1 – 7
Independent Examiners' Report	8
Statement of Receipts and Payments	9
Statement of Balances	10
Notes to The Accounts	11

THE ABC FOUNDATION

TRUSTEES REPORT FOR THE YEAR ENDING 31ST AUGUST 2025

1

The trustees are pleased to present their report together with the financial statements for the year ending 31st August 2025.

REFERENCE AND ADMINISTRATION INFORMATION

CHARITY NAME	The ABC Foundation
TRUSTEES	Mrs Jenny Gries Chair Mr Stefan Gries Treasurer Mr Marcus Gerhardt Mr Simon Roser
CHARITY NUMBER	SC046803
HMRC CHARITY REFERENCE NO	ST02032
PRINCIPAL ADDRESS	The ABC Foundation Seton Court Cottage Whim Road Gullane EH31 2BD
ACCOUNTANTS	Ian J Brown and Company 4 Lothian Street DALKEITH Midlothian EH22 1DS
BANKERS	Barclays Bank PLC Leicester LE87 2BB
STOCKBROKER	Hargreaves Lansdown 1 College Square South Anchor Road Bristol BS1 5HL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a Scottish Charitable Organisation (a SCIO). It was registered in its current legal form on 23rd August 2016.

Appointment of trustees

Trustees are appointed in accordance with the constitution.

OBJECTIVES AND ACTIVITIES

Objectives

The ABC Foundation was set up by Jenny and Stefan Gries in August 2016.

It is registered as a grant giving charity focusing on the advancement of education, health and public participation in sport and the relief of those in need by reason of age, ill-health, disability, financial hardship, or another disadvantage.

More specifically, while the charity can support a wide range of causes, it's primary focus will be to promote, advance and further its charitable purposes by extending assistance financially and otherwise to other charities, community groups and individuals with a focus on

- the provision of education for children, young people and adults from low-income backgrounds,
- the support of organizations which help children, young people and their families deal with a wide range of health-related issues and
- provision of sport, leisure and well-being programs that work with children and young people from low socio-economic background.

The ABC Foundation will work closely with chosen beneficiaries to ensure continuous improvement of existing programs as well as successful program outcome.

We define success as having raised the quality of life, confidence, aspirations, and employability of the people that seek our support.

Our overall ambition is to create a fairer society in which people from all walks of life can maximize their potential.

Furthermore, we believe that investing in individuals and their families who are in need of support will ultimately help to strengthen local communities and improve social cohesion.

Principle Activities

The ABC Foundation was founded in August 2016. HMRC charitable status was obtained in November 2016. The charity was set up with a board of trustees consisting of four members.

The principal focus in year nine of its operation was continued fundraising to further build ABC's asset base.

While the charity trustees are committed to distributing funds to provide financial support to carefully selected causes each year it is also our stated ambition to gather assets and build a significant charity endowment over time.

This strategy is followed in the pursuit of creating a long and successful legacy in promotion of our charitable purposes.

ACHIEVEMENTS AND PERFORMANCE

Achievements

During the first nine years of operation (Aug. 2016- Aug. 2025) The ABC Foundation focused on fundraising and building its asset base while also extending grants worth a total of £338,805.

In the financial year ending 31st August 2025, ABC managed to grow its asset base again, which puts the organization on a strong financial foundation for continued future charitable giving.

This year also turned out to be another strong year in terms of total grants being extended with our charitable giving reaching £74,800.

Those donations were allocated to organizations operating in some of the most deprived areas of Scotland. Selected charitable causes included:

A) The Grab Trust - £3,000

The GRAB Trust works in Argyll & Bute aiming to encourage and support involvement and participation in reuse / environmental projects. Established in 1999, it has a long track record of community action with the aim towards mitigating the impact of climate change through practical measures that help people to make affordable and sustainable change. Its work focuses on community education, reuse and sharing resources to safeguard the natural environment, waste less and learn more.

B) Made in East Lothian - £2,000

Established in 2016, Made in East Lothian is a Community Interest Company based in Haddington. This organization supports the wider creative community in East Lothian, promoting creativity as a benefit to wellbeing, climate and community. It develops programs and one-off events to teach creative skills and encourage social interaction for all. Reuse and recycling are central to its mission, and form a link through all activities, including business operations.

C) Rock Trust - £5,000

Rock Trust are Scotland's youth homelessness charity. It is their aim to end youth homelessness in Scotland by ensuring that every young person has access to expert youth specific services to assist them to avoid, survive and move on from homelessness. Rock Trust advises, educates and supports young people to enable them to build the personal skills and resources required to make a positive and healthy transition to adulthood.

D) Lodging House Mission - £4,000

Lodging House Mission (LHM) was established to empower the lives of disadvantaged individuals. LHM is an independent charity with a mission that transcends boundaries of religion, race, ethnicity, and gender, offering support to all in need. LHM's core services include operating a day center, food services and group activities – all with a single powerful goal: to make a lasting, positive impact on people's lives and bringing the community together.

E) Edinburgh Food Project - £5,000

Edinburgh Food Project (EFP) runs seven foodbanks across Edinburgh. These foodbanks provide people with emergency food provision that covers three square meals for three days. In addition to providing food to clients EFP also offers a range of support for people including housing and employment, as well as operating their own Money Advice Service.

F) Eat Up – Glasgow - £5,000

Founded in 2017, Eat Up Charity delivers its services by supplying food to numerous projects across Glasgow, Renfrewshire, and the North Lanarkshire community. Its main objective is to relieve poverty by providing food to people in need, thereby reducing food insecurity among the most financially deprived households.

G) East Lothian Foodbank - £8,000

East Lothian Foodbank is a local foodbank and part of a nationwide network of foodbanks working to combat poverty and hunger across the UK. It provides emergency food and support to local people who are experiencing financial hardship.

H) Hillhouse - £3,000

Based in East Ayrshire, Hillhouse (HH) operates in one of the most deprived regions in Scotland. This charity has been working with young people and families who are experiencing financial hardship for 41 years. A significant number of young people and families who come to seek HH's support are faced with situations in their families and in their own lives which make them extremely vulnerable. This could be because of family breakdown, leaving care, a disability and / or mental ill health issues, redundancy or struggling daily to make ends meet. Examples of services provided by Hillhouse include placements offered to long-term unemployed to provide quality training to equip them with skills to re-enter the workforce as well as free provision of quality clothes to children and young people and baby starter packs to new mothers.

I) Home Link Family Support - £3,000

Home Link Family Support provides quality home visiting and group support to families with young children who are under stress or experiencing difficulties. This charity currently provides Family Support and Antenatal Support in Edinburgh. In Midlothian, it provides Family Support, Systemic Family Counselling service and specialized Young Parents Support. Home Link's services support families to develop stable as well as more stimulating and caring home environments for children which allow for stronger social and cognitive development and give them a better start in life.

J) Muirhead Outreach Project - £3,000

The Muirhead Outreach Project (MOP) was set up in 2004 with the primary aim of supporting vulnerable children, young people and their families through difficult times with the aim of assisting them to remain at home, and to refer to other professional agencies when necessary. MOP is based in Glenrothes and offers help in some of the most deprived areas of Fife suffering extreme levels of poverty. MOP services include group work, 1-2-1 support advocacy, practical support for families and emotional support for children and families. Its tailor-made packages provide extensive support through a wide range of initiatives that allow families and children to develop skills and abilities to negotiate their own paths and achieve better outcomes.

K) Aberlour Children's Charity - £3,000

Aberlour is known as Scotland's children's charity. Its vision is that every child in Scotland has the chance to flourish. It aims to reach more children and their families earlier, before damage is done, before families reach crisis point. Its wide-ranging services include among others 'residential and fostering' services offering a safe and loving place to live for children who have suffered abuse and trauma; 'recovery' to help families recover from drug and alcohol addiction so children can thrive; and an 'urgent assistance fund' providing cash grants to assist children, young people and their families who are suffering extreme hardship.

L) Money Advice Scotland - £3,000

Money Advice Scotland (MAS) is Scotland's money charity. It exists to help people in debt, support money advisers, and influence policy. Its mission is to be the driving force towards financial wellbeing for the people of Scotland. MAS believes everyone in debt deserves to be treated fairly and offers a range of resources for people going through the debt advice process. It also provides training, events, and resources to the money advice sector more broadly. Lastly, MAS aims to influence policy and being a strong voice for consumers and people in debt in Scotland by identifying detriment and acting on it.

M) Helm - £3,000

Helm has been supporting young people aged 15-25 years, in Dundee, to gain education and employment, for over 40 years. As a grassroots organization it has maintained strong connections within local communities while also expanding its work across Tayside. Helm believes that giving young people hands on experience of a job is crucial to them choosing a career and gives them an advantage over peers when applying for jobs. To make sure that young people gain the experience they want, Helm enjoys partnerships with over 80 employers in Tayside. They offer placements, apprenticeships, employability and give talks and tours on the work environment and employer expectations.

N) Penumbra Mental Health – £3,000

Penumbra Mental Health is a pioneering charity providing dedicated services for people with mild to serious and enduring mental ill health. Penumbra supports people on their journey to better mental health by working with each person to find their own way forward.

O) The Destiny Project - £3,000

The Destiny Project is a children's mental health project providing support and advocacy for children and young people. It collaborates with other agencies and aims to provide the widest possible range of services, particularly for the most vulnerable members of society. Through its services it aims to have a direct impact on poverty, youth related crime, academic attainment, and most importantly, health.

P) Roseberry Centre - £3,000

The Roseberry Centre (RC) provides day care facilities for people suffering from dementia. The Centre provides social interaction within a stimulating and safe environment. Starting in 1985, it has a wide catchment area, including Livingston, The Calders, Broxburn, Uphall, Pumpherston. People living with dementia are referred to day care and other forms of support. RC also offers a Befriending Service with face-to-face companionship and support to older adults living in Livingston and the surrounding areas.

Q) Crew 2000 - £3,000

Crew 2000 (Scotland) aims to reduce drug and sexual health related harms and stigma, improving mental and physical health without judgement. Crew reduces harm and stigma associated with stimulant drug and alcohol use by providing a range of services for young people, their families, friends and communities. It provides free counselling for people living in Edinburgh concerned about their stimulant and other drug use. The counselling is person centred, which means that they work with what feels important to each individual client.

R) Super Power Agency - donation of £3,000

Super Power Agency (SPA) aims to improve the lives and literacy rate of some of Edinburgh's most deprived young people. Through a range of activities, from individual mentoring to creative writing workshops at its tuition center in Leith, SPA work with young people aged 8-18 and give them the powers they need to close the attainment gap in education, foster aspiration, and become successful learners, confident individuals, responsible citizens, and effective contributors.

S) Play Midlothian - donation of £3,000

Play Midlothian (PM) is an experienced and trusted charity that works to improve the welfare of children in Midlothian through play by focusing on health benefits, well-being, and development. PM provides direct to children services and builds family, community, and professional capacity to support children. It targets services to communities with the greatest social need.

T) Light Up Learning - £3,000

Light Up Learning (LUL) provides one-to-one mentoring for high school students and its programs have been operating successfully across schools in Edinburgh and the Lothians since 2015. LUL's aims to address stress related issues of unequal access to education and disengagement in the classroom by creating low-stress, supportive, and playful learning environments for young people who have experienced disadvantage. LUL places each student in charge of their own learning and gives them the resources, skills, and contacts they need to achieve their true potential.

U) Whale Arts - donation of £3,000

Since being set up by local people in 1992 Whale Arts (WA) has firmly established itself as the cultural anchor organization for Wester Hailes. Located in South-West Edinburgh most of Wester Hailes' population ranks in the 5% most deprived in Scotland. WA's purpose-built arts center provides a range of creative activities in high-quality spaces including an arts workshop, theatre, a darkroom, a co-working recording studio and a community garden. WA specifically target people who are vulnerable to exclusion, with its work covering all ages and being separated into work with adults and young people. All of WA's core programs and services are offered for free or at low cost.

V) Other grants, cash donations & donations in kind - donation of £800

Other smaller donations during the financial year 2024/25 included single and regular cash donations to Unicef and the British Red Cross, respectively.

Review of Finances

Fundraising & Financial Operations:

Building on the success of prior years' The ABC Foundation received total financial donations of £67,809 during the financial year ending 31st August 2025.

A total amount of £74,800 was disbursed on charitable giving to the above-mentioned causes.

Investments:

As outlined above The ABC Foundation aims to build a charity endowment over time to create a long and successful legacy in the promotion of its charitable purposes.

To achieve this goal the trustees decided to invest their charity funds across a range of mutual funds in the investment account to ensure long term growth in ABC's charity capital.

As of the 31st August 2025 the value of ABC's investment assets stood at £959,233.

Outlook Statement

For the upcoming fiscal year 2025/26 the trustees of The ABC Foundation are planning to focus on the following key initiatives:

- Further fundraising to facilitate continued charitable giving.
- Identify and continue to support causes in-line with ABC's objectives.
- Maintain the overall amount of donations and grants extended to selected causes.
- Continue to grow the overall endowment asset base to facilitate future charitable giving.

Approved by the Trustees and signed on their behalf by:

Mr Stefan Gries 
Stefan Gries (Apr 22, 2026 07:16:05 GMT+1)
Treasurer
Date: 22/04/2026

I report on the accounts of the charity for the ending the 31st August 2025 which are set out on pages 8 to 11.

RESPECTIVE RESPONSIBILITIES OF OFFICE BEARERS AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounting Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian J Brown

Ian J Brown and Company
Chartered Accountants
4 Lothian Street
Dalkeith
Midlothian
EH22 1DS

Date: 14/04/2026

THE ABC FOUNDATION

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 31ST AUGUST 2025

9

	Note	Unrestricted Funds	Restricted Funds	Year ended 31 st August 2025	Year ended 31 st August 2024
		£	£	£	£
Receipts					
Donations		67,809	-	67,809	204,597
Income from Investments		-	-	-	50,000
Grants returns		2,500	-	2,500	-
Total Receipts		70,309	-	70,309	254,597
Payments					
Donation		74,800	-	74,800	60,300
Accounting Services		-	-	-	-
Total Payments		74,800	-	74,800	60,300
Transfer to Investments		-	-	-	125,000
SURPLUS/(DEFICIT) FOR THE YEAR		(4,491)	-	(4,491)	69,297

Note	Unrestricted Funds	Restricted Funds	Year ending 31 st August 2025	Year ending 31 st August 2024
	£	£	£	£
Opening Cash at bank and in hand	74,352	-	74,352	5,055
Surplus/ (Deficit) for the year	(4,491)	-	(4,491)	69,297
Closing cash at bank and in hand	69,861	-	69,861	74,352
Bank and Cash Balances				
Bank Current Account			69,861	74,352
Cash in Hand			-	-
			69,861	74,352
Investments				
Hargreaves Lansdown Fund and Share Account			959,233	956,111
TOTAL			959,233	956,111
			Market Valuation 31st August 2025	Market Valuation 31st August 2024
			£	£

The accounts were approved by the trustees and signed on their behalf by:

Stefan Gries

Mr Stefan Gries [Stefan Gries \(Apr 22, 2026 07:16:05 GMT+1\)](#)

Treasurer

Date: 22/04/2026

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related party transactions

No remuneration was paid to the trustees or any connected persons during the period.

4. Unrestricted funds

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
General funds	74,352	70,309	74,800	-	69,861
	74,352	70,309	74,800	-	69,861

The ABC Foundation

Scotland - Charity number SC046803

Accounts

THE ABC FOUNDATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST AUGUST 2024

The ABC Foundation
Seaton Court Cottage, Gullane, EH31 2BD

Scottish Charity No. SC046803

THE ABC FOUNDATION

CONTENTS

	<u>Page</u>
Trustees Report	1 – 6
Independent Examiners' Report	7
Statement of Receipts and Payments	8
Statement of Balances	9
Notes to The Accounts	10

THE ABC FOUNDATION

TRUSTEES REPORT FOR THE YEAR ENDING 31ST AUGUST 2024

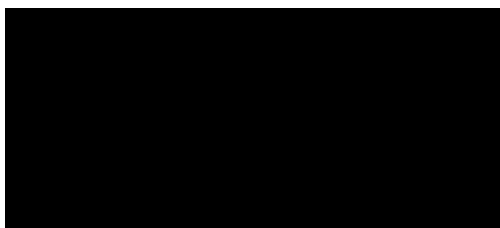
1

The trustees are pleased to present their report together with the financial statements for the year ending 31st August 2024.

REFERENCE AND ADMINISTRATION INFORMATION

CHARITY NAME The ABC Foundation

TRUSTEES



CHARITY NUMBER SC046803

HMRC CHARITY REFERENCE NO ST02032

PRINCIPAL ADDRESS The ABC Foundation
Seton Court Cottage
Whim Road
Gullane
EH31 2BD

ACCOUNTANTS Ian J Brown and Company
4 Lothian Street
DALKEITH
Midlothian
EH22 1DS

BANKERS Barclays Bank PLC
Leicester
LE87 2BB

STOCKBROKER Hargreaves Lansdown
1 College Square South
Anchor Road
Bristol
BS1 5HL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a Scottish Charitable Organisation (a SCIO). It was registered in its current legal form on 23rd August 2016.

Appointment of trustees

Trustees are appointed in accordance with the constitution.

OBJECTIVES AND ACTIVITIES

Objectives

The ABC Foundation was set up by Jenny and Stefan Gries in August 2016.

It is registered as a grant giving charity focusing on the advancement of education, health and public participation in sport and the relief of those in need by reason of age, ill-health, disability, financial hardship, or another disadvantage.

More specifically, while the charity can support a wide range of causes, it's primary focus will be to promote, advance and further its charitable purposes by extending assistance financially and otherwise to other charities, community groups and individuals with a focus on

- the provision of education for children, young people and adults from low-income backgrounds,
- the support of organizations which help children, young people and their families deal with a wide range of health-related issues and
- provision of sport, leisure and well-being programs that work with children and young people from low socio-economic background.

The ABC Foundation will work closely with chosen beneficiaries to ensure continuous improvement of existing programs as well as successful program outcome.

We define success as having raised the quality of life, confidence, aspirations, and employability of the people that seek our support.

Our overall ambition is to create a fairer society in which people from all walks of life can maximize their potential.

Furthermore, we believe that investing in individuals and their families who are in need of support will ultimately help to strengthen local communities and improve social cohesion.

Principle Activities

The ABC Foundation was founded in August 2016. HMRC charitable status was obtained in November 2016. The charity was set up with a board of trustees consisting of four members.

The principal focus in year seven of the operation was continued fundraising to further build ABC's asset base.

While the charity trustees are committed to distributing funds to provide financial support to carefully selected causes each year it is also our stated ambition to gather assets and build a significant charity endowment over time.

This strategy is followed in the pursuit of creating a long and successful legacy in promotion of our charitable purposes.

ACHIEVEMENTS AND PERFORMANCE

Achievements

During the first eight years of operation (Aug. 2016- Aug. 2024) The ABC Foundation focused on fundraising and building its asset base while also extending grants worth a total of £264,005.

In the financial year ending 31st August 2024, ABC managed to grow its asset base again, which puts the organization on a strong financial foundation for continued future charitable giving.

This year also turned out to be another strong year in terms of total grants being extended with our charitable giving reaching £60,300.

Those donations were allocated to organizations operating in some of the most deprived areas of Scotland. Selected charitable causes included:

A) The Grab Trust - £2,000

The GRAB Trust works in Argyll & Bute aiming to encourage and support involvement and participation in reuse / environmental projects. Established in 1999, it has a long track record of community action with the aim towards mitigating the impact of climate change through practical measures that help people to make affordable and sustainable change. Its work focuses on community education, reuse and sharing resources to safeguard the natural environment, waste less and learn more.

B) Made in East Lothian - £2,000

Established in 2016, Made in East Lothian is a Community Interest Company based in Haddington. This organization supports the wider creative community in East Lothian, promoting creativity as a benefit to wellbeing, climate and community. It develops programs and one-off events to teach creative skills and encourage social interaction for all. Reuse and recycling are central to its mission, and form a link through all activities, including business operations.

C) Rock Trust - £5,000

Rock Trust are Scotland's youth homelessness charity. It is their aim to end youth homelessness in Scotland by ensuring that every young person has access to expert youth specific services to assist them to avoid, survive and move on from homelessness. Rock Trust advises, educates and supports young people to enable them to build the personal skills and resources required to make a positive and healthy transition to adulthood.

D) Edinburgh Food Project - £5,000

Edinburgh Food Project (EFP) runs seven foodbanks across Edinburgh. These foodbanks provide people with emergency food provision that covers three square meals for three days. In addition to providing food to clients EFP also offers a range of support for people including housing and employment, as well as operating their own Money Advice Service.

E) Eat Up – Glasgow - £5,000

Founded in 2017, Eat Up Charity delivers its services by supplying food to numerous projects across Glasgow, Renfrewshire, and the North Lanarkshire community. Its main objective is to relieve poverty by providing food to people in need, thereby reducing food insecurity among the most financially deprived households.

F) East Lothian Foodbank - £5,000

East Lothian Foodbank is a local foodbank and part of a nationwide network of foodbanks working to combat poverty and hunger across the UK. It provides emergency food and support to local people who are experiencing financial hardship.

G) Hillhouse - £2,500

Based in East Ayrshire, Hillhouse (HH) operates in one of the most deprived regions in Scotland. This charity has been working with young people and families who are experiencing financial hardship for 41 years. A significant number of young people and families who come to seek HH's support are faced with situations in their families and in their own lives which make them extremely vulnerable. This could be because of family breakdown, leaving care, a disability and / or mental ill health issues, redundancy or struggling daily to make ends meet. Examples of services provided by Hillhouse include placements offered to long-term unemployed to provide quality training to equip them with skills to re-enter the workforce as well as free provision of quality clothes to children and young people and baby starter packs to new mothers.

H) Home Link Family Support - £2,500

Home Link Family Support provides quality home visiting and group support to families with young children who are under stress or experiencing difficulties. This charity currently provides Family Support and Antenatal Support in Edinburgh. In Midlothian, it provides Family Support, Systemic Family Counselling service and specialized Young Parents Support. Home Link's services support families to develop stable as well as more stimulating and caring home environments for children which allow for stronger social and cognitive development and give them a better start in life.

I) Muirhead Outreach Project - £2,500

The Muirhead Outreach Project (MOP) was set up in 2004 with the primary aim of supporting vulnerable children, young people and their families through difficult times with the aim of assisting them to remain at home, and to refer to other professional agencies when necessary. MOP is based in Glenrothes and offers help in some of the most deprived areas of Fife suffering extreme levels of poverty. MOP services include group work, 1-2-1 support advocacy, practical support for families and emotional support for children and families. Its tailor-made packages provide extensive support through a wide range of initiatives that allow families and children to develop skills and abilities to negotiate their own paths and achieve better outcomes.

J) Aberlour Children's Charity - £2,500

Aberlour is known as Scotland's children's charity. Its vision is that every child in Scotland has the chance to flourish. It aims to reach more children and their families earlier, before damage is done, before families reach crisis point. Its wide-ranging services include among others 'residential and fostering' services offering a safe and loving place to live for children who have suffered abuse and trauma; 'recovery' to help families recover from drug and alcohol addiction so children can thrive; and an 'urgent assistance fund' providing cash grants to assist children, young people and their families who are suffering extreme hardship.

K) Money Advice Scotland - £2,500

Money Advice Scotland (MAS) is Scotland's money charity. It exists to help people in debt, support money advisers, and influence policy. Its mission is to be the driving force towards financial wellbeing for the people of Scotland. MAS believes everyone in debt deserves to be treated fairly and offers a range of resources for people going through the debt advice process. It also provides training, events, and resources to the money advice sector more broadly. Lastly, MAS aims to influence policy and being a strong voice for consumers and people in debt in Scotland by identifying detriment and acting on it.

L) Penumbra Mental Health – £3,000

Penumbra Mental Health is a pioneering charity providing dedicated services for people with mild to serious and enduring mental ill health. Penumbra supports people on their journey to better mental health by working with each person to find their own way forward.

M) The Destiny Project - £2,500

The Destiny Project is a children’s mental health project providing support and advocacy for children and young people. It collaborates with other agencies and aims to provide the widest possible range of services, particularly for the most vulnerable members of society. Through its services it aims to have a direct impact on poverty, youth related crime, academic attainment, and most importantly, health.

N) Roseberry Centre - £2,500

The Roseberry Centre (RC) provides day care facilities for people suffering from dementia. The Centre provides social interaction within a stimulating and safe environment. Starting in 1985, it has a wide catchment area, including Livingston, The Calders, Broxburn, Uphall, Pumpherston. People living with dementia are referred to day care and other forms of support. RC also offers a Befriending Service with face-to-face companionship and support to older adults living in Livingston and the surrounding areas.

O) Crew 2000 - £2,500

Crew 2000 (Scotland) aims to reduce drug and sexual health related harms and stigma, improving mental and physical health without judgement. Crew reduces harm and stigma associated with stimulant drug and alcohol use by providing a range of services for young people, their families, friends and communities. It provides free counselling for people living in Edinburgh concerned about their stimulant and other drug use. The counselling is person centred, which means that they work with what feels important to each individual client.

P) Super Power Agency - donation of £2,500

Super Power Agency (SPA) aims to improve the lives and literacy rate of some of Edinburgh’s most deprived young people. Through a range of activities, from individual mentoring to creative writing workshops at its tuition center in Leith, SPA work with young people aged 8-18 and give them the powers they need to close the attainment gap in education, foster aspiration, and become successful learners, confident individuals, responsible citizens, and effective contributors.

Q) Play Midlothian - donation of £2,500

Play Midlothian (PM) is an experienced and trusted charity that works to improve the welfare of children in Midlothian through play by focusing on health benefits, well-being, and development. PM provides direct to children services and builds family, community, and professional capacity to support children. It targets services to communities with the greatest social need.

R) Light Up Learning - £2,500

Light Up Learning (LUL) provides one-to-one mentoring for high school students and its programs have been operating successfully across schools in Edinburgh and the Lothians since 2015. LUL's aims to address stress related issues of unequal access to education and disengagement in the classroom by creating low-stress, supportive, and playful learning environments for young people who have experienced disadvantage. LUL places each student in charge of their own learning and gives them the resources, skills, and contacts they need to achieve their true potential.

S) Whale Arts - donation of £2,500

Since being set up by local people in 1992 Whale Arts (WA) has firmly established itself as the cultural anchor organization for Wester Hailes. Located in South-West Edinburgh most of Wester Hailes' population ranks in the 5% most deprived in Scotland. WA's purpose-built arts center provides a range of creative activities in high-quality spaces including an arts workshop, theatre, a darkroom, a co-working recording studio and a community garden. WA specifically target people who are vulnerable to exclusion, with its work covering all ages and being separated into work with adults and young people. All of WA's core programs and services are offered for free or at low cost.

T) MYPAS - donation of £2,500

Mypas promotes the health and wellbeing of young people in East Lothian and Midlothian. Midlothian Young People's Advice Service (MYPAS) aims to help young people (aged 12-21) to deal with issues including mental health and drug and alcohol use. Based in Dalkeith MYPAS' information, support and counselling services are free, and held in a friendly and confidential environment. Its wide-ranging services include among others drop-in sessions, meeting young people one-to-one, providing outreach services, holding educational sessions in local schools, and running group work programs.

U) Other grants, cash donations & donations in kind - donation of £800

Other smaller donations during the financial year 2023/24 included single and regular cash donations to Unicef and the British Red Cross, respectively.

Review of Finances

Fundraising & Financial Operations:

Building on the success of prior years' The ABC Foundation received a donation in kind of £125,000 during the financial year ending 31st August 2024.

A total amount of £60,300 was disbursed on charitable giving to the above-mentioned causes.

Investments:

As outlined above The ABC Foundation aims to build a charity endowment over time to create a long and successful legacy in the promotion of its charitable purposes.

To achieve this goal the trustees decided to invest its charity funds across a range of mutual funds in the investment account to ensure long term growth in ABC's charity capital.

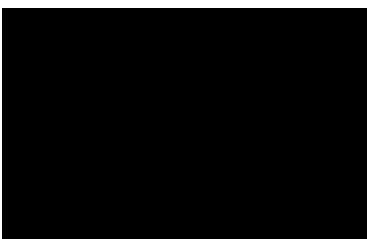
As of the 31st August 2024 the value of ABC's investment assets stood at £956,111

Outlook Statement

For the upcoming fiscal year 2024/25 the trustees of The ABC Foundation are planning to focus on the following key initiatives:

- Further fundraising to facilitate continued charitable giving.
- Identify and continue to support causes in-line with ABC's objectives.
- Maintain the overall amount of donations and grants extended to selected causes.
- Continue to grow the overall endowment asset base to facilitate future charitable giving.

Approved by the Trustees and signed on their behalf by:



I report on the accounts of the charity for the ending the 31st August 2024 which are set out on pages 8 to 11.

RESPECTIVE RESPONSIBILITIES OF OFFICE BEARERS AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounting Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian J Brown & Co

Ian J Brown and Company
Chartered Accountants
4 Lothian Street
Dalkeith
Midlothian
EH22 1DS

Date: 27/05/2025

THE ABC FOUNDATION

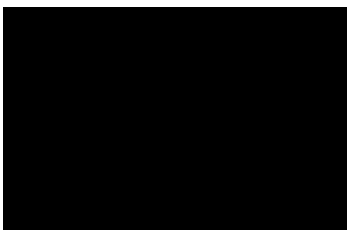
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 31ST AUGUST 2024

9

	Note	Unrestricted Funds	Restricted Funds	Year ended 31 st August 2024	Year ended 31 st August 2023
		£	£	£	£
<u>Receipts</u>					
Donations		204,597	-	204,597	132,719
Receipts from Investments		50,000	-	50,000	70,000
Total Receipts		254,597	-	254,597	202,179
<u>Payments</u>					
Grants and Donations		60,300	-	60,300	72,800
Accounting Services		-	-	-	-
Total Payments		60,300	-	60,300	72,800
Transfer to Investments		125,000	-	125,000	125,000
SURPLUS/(DEFICIT) FOR THE YEAR		69,297	-	69,297	4,379

Note	Unrestricted Funds	Restricted Funds	Year ending 31 st August 2024	Year ending 31 st August 2023
	£	£	£	£
Opening Cash at bank and in hand	5,055	-	5,055	676
Surplus/ (Deficit) for the year	69,297	-	69,297	4,379
Closing cash at bank and in hand	74,352	-	74,352	5,055
Bank and Cash Balances				
Bank Current Account			74,352	5,055
Cash in Hand			-	-
			74,352	5,055
			Market Valuation 31st August 2024	Market Valuation 31st August 2023
Investments			£	£
Hargreaves Lansdown Fund and Share Account			956,111	596,345
TOTAL			956,111	596,345

The accounts were approved by the trustees and signed on their behalf by:



1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related party transactions

No remuneration was paid to the trustees or any connected persons during the period.

4. Unrestricted funds

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
General funds	5,055	254,597	60,300	125,000	74,352
	5,055	254,597	60,300	125,000	74,352

